

AMENDMENTS TO THE TITLE AND SPECIFICATION:

Please cancel the title of record and substitute the following new title therefor:

--POLISHING CLOTH--

Paragraph starting at line 10 of page 1 is amended as follows:

This invention relates to a polishing cloth and more particularly to a polishing cloth suited to the final polishing of hard disk substrates and silicon wafers ~~as well as a method of its production.~~

Please cancel the paragraph starting at line 5 of page 2.

Please cancel the paragraph starting at line 19 of page 2.

Paragraph starting at line 4 of page 9 is amended as follows:

A polishing cloth has a surface layer stacked over a base material. The surface layer is made of a foamed layer and a non-foamed layer, the foamed layer including air bubble cells and the non-foamed layer having an externally exposed surface where linear cuts are formed. These linear cuts reach the air bubble cells such that the air bubble cells communicate with the exterior through the linear cuts. These linear cuts are controlled to be 10 μ m or less in length. ~~Such a polishing cloth is produced by applying a foamable coating material such as a foamable resin over a surface of the base material, foaming the foamable coating material to form the surface layer, and forming the linear cuts through the non-foamed layer.~~